

## **QUALIFIED MEDIA SALES TAX EXEMPTION**

Effective July 1, 2008 through December 31, 2011, purchases of tangible personal property are exempt from the state gross retail tax if the person acquiring the property acquires it for the person's use in a qualified media production.

This exemption applies to purchases associated with the preproduction, production, and post-production of the following qualified media productions:

- Feature length film
- Short film
- Documentary
- Television series, program, or feature
- Digital media production intended for reasonable commercial exploitation
- Audio recording
- Music video
- Advertising message broadcast on radio or television
- Media production concerning training or external marketing or communications

This exemption does NOT apply to:

- Food and beverage services.
- A vehicle or other means of transportation used to transport actors, performers, crew members, or any other individual involved in a qualified media production.
- Fuel, parts, supplies, or other consumables used in a vehicle or other means of transportation used to transport actors, performers, crew members, or any other individual involved in a qualified media production.
- Lodging
- Packaging materials.
- Any television coverage of news or athletic events.
- Any medium that is obscene (IC 35-49-2-1)

In order to receive the exemption, the purchaser must complete Form ST-105 ([www.in.gov/dor/files/st-105.pdf](http://www.in.gov/dor/files/st-105.pdf)) at the time of purchase. In Section 3, check "Other" box and make note – "Media Production Exemption IC 6-2.5-5-41"

*May not be used in combination with the Media Production Expenditure Tax Credit.*